

Loanzon Law Firm
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Attorney for Plaintiff Grow Up Japan, Inc.

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

GROW UP JAPAN, INC.,

Plaintiff,

-against-

KO YOSHIDA and KO COMPUTER, INC.,

Defendants.

2007 Civ. 3944 (GEL) (JCF)

REPLY

Plaintiff Grow Up Japan, Inc., by its attorney Loanzon Law Firm, for its reply to Defendants Ko Yoshida and Ko Computer, Inc.'s Counterclaim, alleges as follows:

1. Grow Up Japan denies the allegations contained in paragraph 160 of Defendants' Counterclaims.
2. Grow Up Japan denies the allegations contained in paragraph 161 of Defendants' Counterclaims.
3. Grow Up Japan denies the allegations contained in paragraph 162 of Defendants' Counterclaims.
4. Grow Up Japan denies the allegations contained in paragraph 163 of Defendants' Counterclaims.
5. Grow Up Japan denies the allegations contained in paragraph 164 of Defendants' Counterclaims.

6. Grow Up Japan denies the allegations contained in paragraph 165 of Defendants' Counterclaims.

7. Grow Up Japan denies the allegations contained in paragraph 166 of Defendants' Counterclaims.

8. Grow Up Japan denies the allegations contained in paragraph 167 of Defendants' Counterclaims.

9. Grow Up Japan denies the allegations contained in paragraph 168 of Defendants' Counterclaims.

10. Grow Up Japan denies the allegations contained in paragraph 169 of Defendants' Counterclaims.

11. Grow Up Japan denies the allegations contained in paragraph 170 of Defendants' Counterclaims.

12. Grow Up Japan denies the allegations contained in paragraph 171 of Defendants' Counterclaims.

FIRST AFFIRMATIVE DEFENSE

Defendants' Counterclaims fail to state a cause of action.

SECOND AFFIRMATIVE DEFENSE

Defendants' Counterclaims are barred by the doctrines of unclean hands.

WHEREFORE, Plaintiff Grow Up Japan, Inc. request the Court to enter judgment in this action dismissing Defendants' Counterclaims, granting fees, costs, and disbursements incurred by Plaintiff in defending the counterclaims, and for such other relief the Court deems proper.

Dated: New York, New York
July 2, 2007

LOANZON LAW FIRM

By: _____
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TO: Fink & Katz, PLLC (via ECF)
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